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January 19, 2007

**BY ELECTRONIC FILING
AND BY HAND DELIVERY**

The Honorable Sue L. Robinson
United States District Court
844 N. King Street
Wilmington, Delaware 19801

Re: Admart AG, Heller Werkstatt Gesmbh, Mr. Andre Heller, and Mr. Stefan Seigner v. The Stephan and Mary Birch Foundation Inc. D. Del., Civil Action No. 95-410-SLR

Dear Judge Robinson:

I enclose for the Court's convenience a paper copy of plaintiffs' memorandum in opposition to the Motion of Defendant Stephen and Mary Birch Foundation, Inc. for Entry of an Order Implementing The Third Circuit Judgment and Objection To Plaintiffs' Proposed Order. This memorandum has been served and filed electronically today.

Respectfully,



Norman M. Monhait (#1040)

NMM:mst
Enclosures

cc: Richard H. Morse, Esquire (By electronic filing)
Thomas A. Brown II, Esquire (By electronic filing)
Clerk, U.S. District Court (By electronic filing and hand delivery)